

**HEARING DATE AND TIME: August 6, 2013 at 09:45 a.m. (Eastern Time)**  
**FILING RELATES TO: Docket No. 12427**

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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re	:	Chapter 11 Case No.
	:	
MOTORS LIQUIDATION COMPANY, <i>et al.</i> ,	:	09-50026 (REG)
f/k/a General Motors Corp., <i>et al.</i>	:	
	:	
Debtors.	:	(Jointly Administered)
	:	
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**MEMORANDUM OF ROGER L. THACKER, ROGER L. SANDERS, AND  
THOMAS J. HANSON JOINING, IN PART, GUC TRUST'S MOTION TO ESTIMATE  
PROOF OF CLAIM NO. 27105 (DOC. 12427)**

1. Claimants Roger L. Thacker, Roger L. Sanders and Thomas J. Hanson join GUC Trust's Motion, Doc. 12427, to the extent that it asks this Court to estimate Claim 27105 "for purpose of allowance" and payment, as contemplated by 11 U.S.C. § 502(c).

2. Claimants object to GUC Trust's Motion to the extent that it asks this court to read pleadings, review evidence, and hold oral argument to simply reevaluate the \$50 million maximum limitation on Claim 27105. Doing so would result in the Court unnecessarily duplicating its efforts when it is time to liquidate and pay Claim 27105, and would do nothing to alleviate any undue delay on the administration of the case. Instead, pursuant to section 7.3 of the Plan, the Court's estimation should determine the Allowed amount of this claim.

3. Claimants have no objection otherwise to the procedures proposed by GUC Trust.

4. Should the Court adopt GUC Trust's proposed estimation procedures, Claimants respectfully request leave to file a 60 page opening brief, rather than the 40 pages permitted by Case Management Order #2. Doc. 9427, at 13 ¶29.

5. Claimants' underlying False Claims Act case has been actively litigated for 18 years, including extensive discovery, two appeals to the Sixth Circuit, a Supreme Court decision, and Congressional amendments to the FCA specifically targeted at preserving this case. The trial record in the Southern District of Ohio includes 24 days of trial transcripts, the testimony of 21 witnesses, and 235 admitted exhibits. Claimants believe that a 60 page limit is reasonable given that this extensive record must be digested for the Court to determine liability and damages.

6. Claimants respectfully ask the Court to grant GUC Trust's motion for purposes of *allowing and paying* Claim 27105, and to allow 60-page principle briefs.

Respectfully Submitted,

/s/ James B. Helmer, Jr.

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